3. A few cases of unusual delay on the part of treasury officers in complying with the instructions contained in objection slips issued to them by the Comptroller are referred to in the report. It is observed that the delay ranged from 2½ months to 2 years and 3 months. Two cases of fraud in connection with Savings Bank transactions are referred to in the report. They are said to be under police investigation, the result of which should be reported to Government as early as possible.

A shortage of Rs. 13,000 was discovered in the Mysore Taluk Treasury. The circumstances which led to it and the question of the responsibility of the officers concerned, are being separately examined.

4. The Comptroller's report, as noticed in the foregoing paragraph, records no improvement in the working of the treasuries during the year 1926-27. As observed by the Revenue Commissioner, most of the defects and irregularities brought to notice could have been rectified if the Treasury Officers had exercised efficient supervision over the work of the establishments. Every endeavour should be made to enforce punctuality and despatch of work in treasury transactions. Special attention is also necessary in regard to Savings Bank and Deposit transactions.

5. The Deputy Commissioners of Districts and the Comptroller in respect of State Huzur Treasury, are requested to issue special instructions to the officers in charge of the several treasuries to rectify the defects noticed and submit to them a report of action taken within a period of 3 months.

6. It has been repeatedly brought to the notice of Government that the inefficiency of treasury administration is attributable to the method of selection of officials working therein; and the poor personnel with which the treasury officers have to work. Government in their Order No. R. 4662-71—R. M. 36-27-4, dated 20th December 1927, have accepted the necessity for accelerating the process of manning the District Treasuries with qualified hands and have approved of the Comptroller's proposal to the deputation of a hand from his office to each district for a period of two years. Very early effect should be given to this order.

7. There is one common complaint by all the treasury officers as regards insufficient supply of printed forms and registers and net bags for storing coin. The Revenue Commissioner is requested to obtain a special report as regards the actual requirements in each treasury and take necessary action for their supply.

N. MADHAVA RAO,
Chief Secretary to Government.

DEVELOPMENT SECRETARIAT.

Hostels for Adikarnataka and Adidravida Pupils.

READ—

Letter No. S2 3083-102 of 27-28, dated 16th September 1927, from the Director of Public Instruction, stating that the marginally noted resolution was adopted at an informal conference of some gentlemen interested in the Education of Adikarnatakas, held in his Office on 13th December 1926 and recommending that the same may be favourably considered.

Resolved that hostels for Adikarnatakas on the Grant-in-aid basis be encouraged, the usual grant allowed under the Grant-in-aid Rules with half the cost of boarding not exceeding Rs. 3 per boy being given.

ORDER No. D. 7711-12—EDN. 252-27-2, DATED 25TH JANUARY 1928.

The resolution referred to above is approved. Government further direct that a note as indicated below be inserted under Rule C. III of the Rules of Grant-in-aid to Private Hostels issued under Government Order No. 4566-8—Edn. 268-20-8, dated 1st June 1922.

"NOTE.—In the case of hostels intended for Adikarnataka and Adidravida pupils, one half of the establishment and boarding charges subject to a maximum of Rs. 3 per boarder per mensem will be given in addition to the existing concessions". This concession will be in force for 3 years.

N. RAMA RAO,
Secretary to Government,
Development Departments.

Grants-in-aid to Orphanages, Anathalayas and Asylums for destitute children.

READ—

Government Order No. D. 1451-5—Edn. 35-26-11, dated 4th August 1927, prescribing the marginally noted rules among others, for regulating Grants-in-aid to Orphanages, Anathalayas and Asylums for destitute children.

iii) There should be some permanent source of income to meet at least one-fourth of the total expenditure of the Institutions.

vi) The maximum grant admissible will be three-fourths of the cost of industrial, vocational or technical training, if any, and one-fourth of the cost of maintenance of the inmates, at rates to be previously sanctioned by the Department.

2. Letter No. 291, dated 1st October 1927, from the Secretary, Board of Education, suggesting certain alterations in the above rules.

3. Un-official Note No. 22, dated 30th November 1927, from the Director of Public Instruction in the matter.

ORDER No. D. 8167-71—EDN. 326-27-2, DATED 3RD FEBRUARY 1928.

The Board of Education were of opinion that the condition for the Grant-in-aid to the Orphanages, that there should be some permanent source of income to meet at least one-fourth of the total expenditure of the institutions would work as a hardship as these Orphanages, Anathalayas and Asylums under private management were mostly maintained and supported by public subscriptions and donations and did not have any endowments such as would assure a permanent income. They were also of opinion that in fixing the grant, the cost of the general education of the inmates might also be taken into account and suggested that Rules (iii) and (vi) of the Rules regulating the grant be modified as follows:—

Rule (iii). "There should be some source of income to meet at least one-fourth of the total expenditure of the institutions".

Rule (vi). "The maximum grant admissible will be three-fourths of the cost of general education and of industrial and vocational or technical training, if any, and one-fourth of the cost of maintenance of the inmates at rates to be previously sanctioned by the Department".

The Director of Public Instruction who was consulted in the matter is agreeable to the amendment of rule (vi) suggested by the Board of Education and as regards Rule (iii) he suggests that it might stand as noted below:—

Rule (iii). "There should be some source of income of a permanent nature, such as endowment, income from land, subscriptions of an assured character sufficient to meet at least one-fourth of the total expenditure of the Institutions".

Government are pleased to accept the suggestions of the Director of Public Instruction.

N. RAMA RAO,
Secretary to Government,
Development Departments.

LAW SECRETARIAT.

Minors' Properties.

READ—

Subject No. 61 of Dasara Session of Representative Assembly of 1927, regarding the safeguarding of minors' properties.

ORDER No. P. 4530-9—CTS. 185-27-2, DATED 10TH FEBRUARY 1928.

Representations have been made in the Representative Assembly that there is scope for the properties of minors being misappropriated for want of responsible agency to safeguard them and that Government may therefore take up the management of minors' properties.

2. The Guardian and Wards Regulation, the Land Revenue Code and the Religious and Charitable Institution Regulation provide for the management of the properties of minors. In the course of the discussions in the Representative Assembly it was, however, brought to notice of Government that there was no agency at present to bring to the notice of the concerned authorities such cases and that arrangements might be made to report such cases to the Deputy Commissioners and Amildars for needful and prompt action being taken.